



**STATE OF COLORADO**  
**OFFICE OF THE STATE AUDITOR**  
**J. DAVID BARBA, CPA**  
**State Auditor**

**REPORT SUMMARY**

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**STATE OF COLORADO**  
**STATEWIDE SINGLE AUDIT**  
**FISCAL YEAR ENDED JUNE 30, 1998**

**Authority, Purpose, and Scope**

This audit was conducted under the authority of Section 2-3-103 et seq., C.R.S., which authorizes the Office of the State Auditor to conduct audits of all departments, institutions, and agencies of state government. The audit was conducted in accordance with generally accepted auditing standards and the financial and compliance standards contained in the *Government Auditing Standards* issued by the U.S. General Accounting Office. We performed our audit work during the period January 1998 through November 1998.

The purpose and scope of this audit were to:

- Express an opinion on the State's General Purpose Financial Statements for the fiscal year ended June 30, 1998.
- Express an opinion on the State's Schedule of Expenditures of Federal Awards for the fiscal year ended June 30, 1998.
- Review internal accounting and administrative control procedures as required by generally accepted auditing standards.
- Evaluate compliance with applicable state and federal laws, rules, and regulations.
- Evaluate progress in implementing prior audit recommendations.

We expressed an unqualified opinion on the State's General Purpose Financial Statements and the State's Schedule of Expenditures of Federal Awards for the fiscal year ended June 30, 1998. They are presented in the Financial Statement section of this report.

**Current Year Findings and Recommendations**

This report presents the results of the Statewide Single Audit for Fiscal Year 1998. In order to comply with the Single Audit Act, the report includes comments related to federal programs or internal control weaknesses from other separately issued audit reports, including the comments related to federal programs or internal control weaknesses reported in the Fiscal Year 1998 Statewide Financial and Compliance Audit Report dated October 30, 1998.

*For further information on this report, contact the Office of the State Auditor at (303) 866-2051.*

## SUMMARY

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State of Colorado Statewide Single Audit - Fiscal Year Ended June 30, 1998

A summary of current year findings and recommendations is included in all separately issued audit reports and such summaries are, therefore, not repeated here.

The attached Recommendation Locator is arranged by recommendation number. Because the findings are classified by financial statement findings (Section II) and federal award findings and questioned costs (Section III), all of the recommendations for a single agency may not be included together in the Recommendation Locator. Additional columns have been added to the Recommendation Locator to provide the information necessary to meet the Single Audit reporting requirements. The CFDA No./Compliance Requirement/Federal Entity column indicates the federal program, type of compliance requirement (including reference letter), and federal agency the finding relates to. The contact for the Corrective Action Plan column notes the designated grant contact person at the state agency.

### Summary of Progress in Implementing Prior Audit Recommendations

This report includes prior audit recommendations from five audit reports shown below.

	Statewide Single Audit Reports for Fiscal Year					
	Total	1997	1996	1995	1994	1993
Implemented	21	16	1	2	-	2
Partially Implemented	8	6	1	-	1	-
Not Implemented	2	1	-	1	-	-
Deferred	7	4	-	1	2	-
Disagree	1	1	-	-	-	-
Not Determined	1	-	-	-	1	-
Total	40	28	2	4	4	2